

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

RICK FABELA DE LA CRUZ ,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,
FRESNO OFFICE

Defendant.

Case No. 1:25-cv-00234-KES-EPG

ORDER REGARDING STIPULATION FOR
DISMISSAL OF ACTION WITH PREJUDICE
AND DIRECTING CLERK OF COURT TO
CLOSE THE CASE

(ECF No. 11)

On August 28, 2025, Rick Fabela De La Cruz (“Plaintiff”) and United States of America, on behalf of Internal Revenue Service¹ (“Defendant”) filed a joint stipulation dismissing the action with prejudice. (ECF No. 11). Further, the joint stipulation provided that each party bear their own costs and expenses. (*Id.*).

Upon consideration of the parties’ stipulation, this action has been terminated pursuant to Fed. R. Civ. P. 41(a)(1)(A)(ii).² The action is dismissed with prejudice and without an award of costs or attorneys’ fees.

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¹ The real party in interest is the United States. The Internal Revenue Service is not a separately suable entity. *See generally Balser v. DOJ*, 327 F.3d 903, 907 (9th Cir. 2003).

² The parties’ filing (ECF No. 11) refers to Fed R. Civ. P. 41(a)(2). However, Fed R. Civ. P. 41(a)(1)(A)(ii) is the provision that applies here because it addresses dismissal of an action based on “a stipulation of dismissal signed by all parties who have appeared.” Fed. R. Civ. P. 41(a)(1)(A)(ii).

1 Accordingly, the Clerk of Court is directed to close the case.

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IT IS SO ORDERED.

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Dated: August 29, 2025

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/s/ Eric P. Groj
UNITED STATES MAGISTRATE JUDGE